

# Exhibit C

Grand Rapids, MI 49501-1967

March 21, 1991

Mr. Michael G. Harbin, President  
Harbin's Incorporated  
300 South Perry Street  
Montgomery, AL 36104

Dear Michael:

Since talking with you on March 18, I have conferenced with our Credit Manager, Joel Vanderwall and Joe Erba regarding your refusal to provide Steelcase with a security interest in the accounts receivable and inventory of Harbin's. We have also presented this situation to our senior management.

Based upon your past payment history and tenure as a Steelcase dealer, we have decided to approve your dealership application and continue to extend to you an open line of credit. The line of credit extended will be in the amount of \$75,000, and is contingent upon your continuing to take advantage of the cash discount on a monthly basis. This line also assumes that no significant adverse changes will take place in the financial condition of Harbin's Inc. In order to evaluate your continuing credit requirements, we may from time to time request that you provide interim financial statements in addition to our normal request for fiscal statements. In the event your credit requirements exceed this line of credit, we will request that you provide appropriate credit arrangements.

Please call me at (616)247-2102 if you have any questions.

Sincerely,



Marvis James  
Regional Credit Manager

MJ:jj

cc: Joel Vanderwall, Joe Erba